

treated those classes differently for things like exemption. You know our constitutional provisions for exemptions go to charitable, religious and educational as opposed to, oh, pick out one, let's say a country club, you know, that doesn't get a tax exemption for property taxation purposes, you'll be able to classify those. We've just never done it, but it's in the model act...

SENATOR CROSBY: Time.

SENATOR KRISTENSEN: ...and it appears to have...it appears that it has become flexible for other states.

SENATOR CROSBY: Thank you, Senator Beutler. Senator Wickersham.

SENATOR WICKERSHAM: Thank you, Madam President. Senator Kristensen, I...

SENATOR CROSBY: Senator Kristensen.

SENATOR WICKERSHAM: I know you are looking for other materials, but...

SENATOR KRISTENSEN: No, that's fine. I...we've got competent staff who's finding that for me and...

SENATOR WICKERSHAM: All right. I, Senator Kristensen, the division of the nonprofits into three categories, I think Senator Beutler started to touch on that, one category that I guess I have some concern about, we have a large number of membership corporations that conduct what are almost quasi-public functions, the cooperatives. Where do...where do cooperatives fit within this framework, electrical cooperatives, telephone cooperatives, those kinds of utilities?

SENATOR KRISTENSEN: They may fall within two of them. One of them is the public benefit, if it is for a public purpose, and the reason Nebraska is different is because of our public power nature. If not, they will go into the mutual benefit area, which is if they have a group they serve and they will probably fall into that category.

SENATOR WICKERSHAM: Is this going to affect their membership